

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 1069 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of CMA No.2191/2023
3. For hearing of main case
4. For hearing of CMA No.2192/2023

**06.02.2026**

Agha Shahid Majeed Khan, advocate for the applicant

Learned counsel had proposed following question of law for determination :

- i. Whether the learned Customs Appellate Tribunal erred in law in holding that the Customs Authorities lack jurisdiction to recover short-levied Sales Tax and Advance Income Tax after clearance of goods, particularly in view of the recent judgment of the Hon'ble Supreme Court in *The Director PCA & Another v. Nestle Pakistan Ltd.*, C.P.Nos.70-K to 72K of 2023?
- ii. Whether the learned Customs Appellate Tribunal erred in law by misapplying the statutory framework governing reliance on foreign customs information and shipper-certified price data, and by failing to correctly determine the legal effect of such documentary evidence under Section 32 & 32A of the Customs Act, 1969?

Pursuant to order dated 22.12.2025 service has been effected through publication, hence, held good.

He states that the questions has been finally determined by the honourable Supreme Court in the recent judgment passed in Civil Petitions No. 70-K to 72-K of 2023 (The Directorate of Post Clearance Audit through its DG, FBR, Islamabad vs. Nestle Pakistan Limited, Islamabad and others reported as **2025 SCMR 969** and the same is squarely binding upon this court. He seeks that in *mutatis mutandis* application of the reasoning therein the questions may be decided in favour of the applicant department. Order accordingly.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969.

Judge

Amjad

Judge